

REPORTS OF MUNICIPAL OFFICERS

Shelburne, N. H.

1951

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ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Shelburne, N. H.
FOR THE
YEAR ENDING DEC. 31
1951

1952
The Oxford County Citizen
Bethel, Maine

STATE OF NEW HAMPSHIRE

(L. S.) To the Inhabitants of the Town of Shelburne, in the County of Coos, in said State, qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Shelburne on Tuesday, the eleventh day of March next, at Nine of the Clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the ensuing year.
2. To hear the reports of town officers heretofore chosen and pass any vote relating thereto.
3. To hear the report of the budget committee and act thereon.
4. To raise such sums of money as may be necessary to defray town charges for the year ensuing and make appropriation of the same.
5. To see what sum of money the town will vote to raise and appropriate for the maintenance of town highways and bridges.
6. To see what sum of money the town will vote to raise and appropriate for Town Road Aid construction of highways.
7. To see what sum of money the town will vote to raise and appropriate for police.
8. To see what sum of money the town will vote to raise and appropriate for fire protection.
9. To see what sum of money the town will vote to raise and appropriate for fire trails.
10. To see what sum of money the town will vote to raise and appropriate for insurance.
11. To see what sum of money the town will vote to raise and appropriate for the library.
12. To see what sum of money the town will vote to raise and appropriate for public welfare.
13. To see if the town will vote to observe Old Home Week during 1952 and raise and appropriate a sum of money therefor.

14. To see what sum of money the town will vote to raise and appropriate for general care and upkeep of the town Memorial Forest.

15. To see what sum of money the town will vote to raise and appropriate for the care of cemeteries.

16. To see what sum of money the town will vote to raise and appropriate for the town's share of co-operative participation in the White Mountains Region.

17. To see what sum of money the town will vote to raise and appropriate for the use of the Roadside Improvement Committee for the care, improvement and upkeep of the roadsides.

18. To see if the town will vote to adopt a plan for extending to employees of the town the benefits of title II of the Federal Social Security Act (Old-Age and Survivors Insurance) as authorized by Chapter 234 of the Laws of 1951 and to raise and appropriate a sum of money to defray the town's share of the cost thereof.

19. If the foregoing article is adopted, to see if the town will authorize the selectmen to execute on behalf of the town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the town will designate the Town Treasurer as the officer to be responsible for the administration of the plan.

20. To see if the town will vote to authorize the selectmen to administer or dispose of any real estate acquired by the town through tax collector's deeds.

21. To see if the town will vote to authorize the selectmen to distribute the inventory blanks when taking inventory.

22. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes.

23. To transact any other business that may legally come before said meeting.

Given under our hands and seal this twentieth day of February in the year of our Lord nineteen hundred and fifty-two.

LAWRENCE E. PHILBROOK
ROLAND F. HAYES
C. B. EVANS

Selectmen of Shelburne

BUDGET OF THE TOWN OF SHELBURNE

Sources of Revenue	Estimated	Actual	Estimated
	Revenue		Ensuing
	Previous year 1951	year 1951	year 1952
From State:			
Interest and Dividends Tax	\$1,063 16	\$1,073 54	\$1,000 00
Railroad Tax	60 00	87 51	75 00
Savings Bank Tax	40 00	58 75	50 00
Reimbursement % State			
and Federal forest lands	750 00	1,014 74	750 00
Reimbursement % Exemption of Growing Wood and Tim- ber	1,610 38	1,610 38	1,500 00
For Fighting Forest Fires		253 21	
From Local Sources Except Taxes:			
Interest Received on Taxes and Deposits		37 50	
Income of Departments:			
(a) Highway, including rental of equipment		92 26	
Motor Vehicle Permit Fees	800 00	986 87	750 00
From Local Taxes Other Than Property Taxes:			
(a) Poll Taxes—Regular @	\$2 178 00	140 00	150 00
<hr/>			
Total Revenues from all sources			
Except Property Taxes			4,275 00
Amt. to be Raised by Prop. Taxes			20,763 89
<hr/>			
Total Revenues			25,038 89

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Purposes of Expenditures	Appropriations Actual Estimated		
	Previous year	Expenditures year	Expenditures year
Current Maintenance Expenses:	1951	1951	1952
General Government:			
Town Officers' Salaries)			
Town Officers' Expenses)			
Election and Registration Expenses)	\$1,075 00	\$1,061 35	\$1,200 00
Municipal Court Expenses)			
Expenses Town Hall and Other Town Bldgs.)			
Protection of Persons and Property:			
Police Department	50 00		50 00
Fire Department	600 00	878 42	600 00
Fire Trails	200 00	176 00	200 00
Insurance	350 00	283 00	350 00
Highways and Bridges:			
Town Maintenance—			
Summer)			
Winter)	3,465 00	3,981 33	4,700 00
Bridge Account	3,500 00	3,500 00	2,500 00
Garage	1,500 00	1,500 00	
Town Road Aid	63 96	58 90	58 89
Libraries	350 00	350 00	350 00
Public Welfare:			
Old Age Assistance	1,002 53	349 84	750 00
Patriotic Purposes:			
Old Home Day	100 00	100 00	100 00
Recreation:			
Town Forest	100 00	47 00	100 00
Public Service Enterprises:			
Cemeteries	500 00	571 05	200 00
Unclassified:			
Roadside Improvement	200 00	200 00	200 00
Regional Association	80 00	80 00	80 00
Payments to Other Governmental Divisions:			
County Taxes	4,014 05	4,014 05	4,000 00
School Taxes	9,047 00	9,047 00	9,600 00
Total Expenditures	26,197 54	26,197 94	25,038 89

SUMMARY INVENTORY OF VALUATION

Lands and Buildings (Exclusive of growing wood and timber)	\$309,826
Electric plants	308,424
16 Horses	1,575
62 Cows	6,200
2 Neat Stock	200
4 Sheep	40
Portable mills	10,000
Wood, Lumber	22,848
Gas pumps and tanks	900
Stock in trade	6,000
Mills and machinery	256,680
	<hr/>
Total Gross Valuation	\$922,693
Less Soldiers' Exemptions	8,800
	<hr/>
Net Valuation on which Tax Rate is Computed	\$913,893

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Appropriations:

Town Officers' Salaries)	
Town Officers' Expenses)	Town Charges
Election and Registration)	\$1,075 00
Town Hall)	
Insurance		350 00
Police Department		50 00
Fire Department		600 00
Fire Trails		200 00
Town Road Aid		63 96
Town Road Maintenance		3,465 00
Bridge Repairs		3,500 00
Town Garage Building Fund		1,500 00
Libraries		350 00
Old Age Assistance and Town Poor		1,002 53
Town Memorial Forest		100 00
Old Home Day		100 00
Cemeteries		500 00
Roadside Improvement		200 00
White-Mts. Region Assn.		80 00
County Tax		4,014 05
School Tax		9,047 00

Total Town and School Appropriations	\$26,197 54
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Less—Estimated Revenues and Credits:

Interest and Dividend Tax	\$1,066 16
Railroad Tax	60 00
Savings Bank Tax	40 00
Reimbursement % State and Federal	
Lands	750 00

Reimbursement % Exemption of		
Growing Wood and Timber	1,610 38	
Motor Vehicle Permit Fees	800 00	
	<hr/>	
Total Revenues and Credits		\$4,326 54
		<hr/>
		\$21,871 00
Plus Overlay		240 43
		<hr/>
Net Amount to be Raised to Taxation		\$22,111 43
Less—89 Poll Taxes		178 00
		<hr/>
Amount to be Raised by Property Taxes		\$21,933 43
 Taxes Actually Committed to Collector		
Property Taxes	\$21,933 42	
87 Poll Taxes	174 00	
Bank Stock Tax	15	
	<hr/>	
		\$22,107 57

Average Rate of Taxation per \$100 of Valuation, \$2.40.

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Title of Appropriation	Amount of Appropriation	Receipts	Total Amount Available	Expenditures	Unexpended	
					Balances	Overdrafts
Town Charges	\$1,075.00		\$1,075.00	\$1,061.35	\$13.65	
Police Dept.	50.00		50.00		50.00	
Fire Dept.	600.00	233.21	833.21	878.42		25.21
Fire Trails	200.00		200.00	176.00	24.00	
Insurance	350.00		350.00	283.06	66.94	
T. R. A.	63.96		63.96	58.90	5.06	
Town Roads	3,465.00	105.83	3,570.83	3,981.33		410.50
Bridge Repairs	3,500.00	4,901.00†	8,401.00	7,610.43	790.57	
Garage Bldg. Fund	1,500.00		1,500.00	(703.81*)	492.16**	
				(304.01)		
Libraries	350.00		350.00	62.23	287.77**	
Old Age Assistance	1,002.53		1,002.53	349.84	652.69	

Town Memorial Forest	100.00	100.00	47.00	53.00
Old Home Day	100.00	100.00	100.00	
Cemeteries	500.00	500.00	571.05	71.05
Roadside Improvement	200.00	200.00	80.00	120.00**
White Mts. Region	80.00	80.00	80.00	
County Tax	4,014.05	4,014.05	4,014.05	
School Tax	9,047.00	9,047.00	9,047.00	
	<u>\$26,197.54</u>	<u>\$4,260.04</u>	<u>\$29,408.48</u>	<u>\$506.76</u>
			\$2,555.84	
			506.76	
			<u>\$2,049.08</u>	
Net unexpended balance of 1951 appropriation				

* Overdraft in 1950

** Balance contracted for: not available for reappropriation.

+ This amount from Bridge Fund, previously raised and from sale of bonds.

BALANCE**ASSETS****Cash**

In hands of treasurer	\$6,122 61
In hands of town clerk	16 94

Accounts Due to the Town—

Due from State:

(a) Nat. Forest Res. Fund)	
(b) Acct. State & Federal lands)	750 00
(c) Fire bills		150 00

Other bills due town:

(a) Tarring and plowing driveways	186 90
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Uncollected Taxes:

(a) Levy of 1951	
Property and Polls	1,246 20
Timber tax	2,462 14
(b) Levy of 1950	8 29
(c) State Head Taxes—Levy of 1951	15 00

Total Assets	\$10,858 08
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Grand Total

\$10,858 08

Net Surplus, December 31, 1950	\$5,461 35
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Net Surplus, December 31, 1951	3,224 04
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Decrease of Surplus

\$2,237 31

SHEET**LIABILITIES****Accounts Owed by the Town:**

Bills outstanding	\$120 00
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Unexpended Balances of Special Appropriations:

Garage account	492 18
Bridge account	790 57
Library account	287 77

Due to State:

(a) State Head Taxes—1951, Un-	
collected	15 00
(b) Reimbursement of timber tax	928 52

Outstanding Temporary Loans in Anticipation of Taxes:

White Mt. Trust Co., due Jan. 23,	
1952	5,000 00

Total Liabilities	\$7,634 04
Surplus	3,224 04

Grand Total	\$10,858 08
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RECEIPTS

Current Revenue:

From Local Taxes: (Collected and remitted to Treasurer)

Property Taxes—Current Year	\$20,723 22	
Poll Taxes—Current Year	140 00	
National Bank Stock Taxes	15	
State Head Taxes @ \$5	530 00	
Total Current Year's Taxes collected and remitted		\$21,393 37
Property Taxes and Yield Taxes—Previous Years		958 39
Poll Taxes—Previous Years		54 00
Interest received on Taxes		14 03
Penalties on State Head Taxes		1 00
		<hr/> 22,420 84

From State:

Interest and dividend tax	1,073 54	
Railroad Tax	87 51	
Savings Bank Tax and Building and Loan Association Tax	58 75	
Reimbursement % State and Federal forest lands—1950	473 58	
Reimbursement % Exemption of Growing Wood and Timber, Bal. 1950	246 03	
National forest reserve—1950	541 16	
Fighting forest fires	253 21	
		2,733 78

From Local Sources, Except Taxes:

Interest received on deposits	37 50	
Income from departments	92 26	
Registration of motor vehicles, 1950		
Permits	37 00	
Registration of motor vehicles, 1951		
Permits	949 87	1,116 63

Total Current Revenue Receipts (carried forward) \$26,271 25

PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' salaries	\$756 75
Town officers' expenses	260 43
Election and registration expenses	20 00
Expenses town hall	24 17

Protection of Persons and Property:

Fire department, including forest fires	878 42
Fire trails	176 00
Bounties	30 00
Insurance	283 06

Highways and Bridges:

Tarring driveways	129 16
Town Maintenance Summer— \$1491.86) (Winter—\$2050.30)	3,542 16
General Expenses of Highway Department	310 01

Libraries:

Libraries	62 23
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Public Welfare:

Old age assistance	349 84
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Patriotic Purposes:

Old Home Day	100 00
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Recreation:

Town Memorial Forest	47 00
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Public Service Enterprises:

Cemeteries	571 05
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Unclassified:

Roadside improvement	80 00
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Total Payments (Carried Forward)	7,620 28
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RECEIPTS

Total receipts brought forward	26,271 25
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Receipts Other than Current Revenue:

Temporary loans in anticipation of	
taxes during year	5,000 00
Refunds—Gas tax	13 57
Withdrawals from Capital Reserve	
Funds—Bonds sold	2,901 00

Total Receipts Other than Current Revenue	7,914 57
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Total Receipts from All Sources	34,185 82
Cash on hand January 1, 1951	1,231 37

Grand Total	35,417 19
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PAYMENTS

Total payments brought forward	7,620 28
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Unclassified:

Advertising and Regional Associations	80 00
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Total Current Maintenance Expenses	7,700 28
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Interest:

Paid on temporary loans in anticipation of taxes	62 75
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Total Interest Payments	62 75
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Outlay for New Construction, Equipment and Permanent Improvements

Highways and Bridges—T. R. A.	58 90
Garage Acct.	304 01
Bridge Acct.	7,610 43

Total Outlay Payments	7,973 34
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Payments to Other Governmental Divisions:

State Head Taxes paid to State Treasurer	520 38
Taxes paid to County	4,014 05
Payments to School Districts, (Deficiency appropriation \$600) (1951 Tax \$8,447)	9,047 00

Total Payments to Other Governmental Divisions	13,581 43
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Total Payments for all Purposes	29,317 80
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Order outstanding	23 22
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	29,294 58
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Cash on hand December 31, 1951	6,122 61
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Grand Total	\$35,417 19
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SCHEDULE OF TOWN PROPERTY

Town Hall, Lands and Buildings	\$2,500
Libraries, Furniture and Equipment	500
Fire Department, Equipment	750
Highway Department, Lands and Buildings	7,000
Equipment	6,000
Parks, Memorial Forest	900
School, Lands and Buildings	5,000
Equipment	2,750
All Lands and Buildings acquired through Tax Collector's deeds	
Connor lot	250
Total	<hr/> \$25,650

REPORT OF TOWN CLERK

Cash on hand Jan. 1, 1951	\$16 94
Total Collections, 1951	986 78
	<hr/>
	\$1,003 72
Paid to Treasurer	986 78
	<hr/>
Cash on hand Dec. 31, 1951	\$16 94

Respectfully submitted,

L. E. PHILBROOK

Town Clerk

TREASURER'S STATEMENT

Total Receipts, 1951	\$34,185 82
Cash on hand Jan. 1, 1951	1,231 37
	<hr/>
	\$35,417 19
Total Disbursements	29,294 58
	<hr/>
Cash on hand Jan. 1, 1952	\$6,122 61

CHARLES H. EVANS

Treasurer

TAX COLLECTOR'S REPORT

1951 Warrant		
Property tax	\$21,933 42	
87 Polls	174 00	
Bank tax	15	
5 added polls	10 00	
Total warrant	\$22,117 57	
Property tax collected	\$20,723 22	
Bank tax	15	
70 Polls	140 00	\$20,863 37
Uncollected property tax	1,210 20	
18 uncollected polls	36 00	
4 abated polls	8 00	
	\$22,117 57	
Head tax warrant		
114 head tax	\$570 00	
106 head taxes collected	530 00	530 00
3 head taxes uncollected	15 00	
5 head taxes abated	25 00	
	\$570 00	
Head tax penalty collected		1 00
1950 Timber tax warrant	\$48 48	
Timber tax collected	\$48 48	\$48 48
1950 Warrant		
Property tax collected	\$907 61	
25 polls collected	50 00	
Interest collected	14 08	
	\$971 69	971 69

Property tax uncollected	\$6 29	
Poll tax uncollected	2 00	
Previous years		
Property taxes collected	\$2 30	
Poll taxes collected	4 00	
	<hr/>	
	\$6 30	6 30
1951 Warrant		
Timber tax	\$2,462 14	
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Timber tax uncollected	\$2,462 14	
	<hr/>	
Total payments to Treasurer		\$22,420 84

Respectfully submitted

JOSEPH P. TANNER

Collector

DETAIL STATEMENT OF RECEIPTS

Jan.	17	J. P. Tanner, tax collector	\$51 14
Feb.	5	J. P. Tanner, tax collector	120 90
	6	L. E. Philbrook, Motor vehicle fees	90 40
Mar.	5	State Treasurer, Gas tax refund	5 44
		State Treasurer, 1950 Nat. Forest Res. Fund	473 58
		State Treasurer, Bal. 1950 Yield tax	246 03
	6	J. P. Tanner, tax collector	115 42
		L. E. Philbrook, motor vehicle fees	174 74
	16	L. E. Philbrook, motor vehicle fees	250 74
	26	L. E. Philbrook, motor vehicle fees	177 20
Apr.	5	J. P. Tanner, tax collector	486 39
	20	State Treasurer, % State and Federal lands	541 16
May	3	State Treasurer, gas tax refund	8 13
	16	L. E. Philbrook, motor vehicle fees	130 81
June	5	U. S. Treasury, bond interest	37 50
July	3	White Mt. Trust Co., temporary note	5,000 00
	26	J. P. Tanner, tax collector	19 26
	31	L. E. Philbrook, motor vehicle fees	48 58
Aug.	1	U. S. Treasury, bonds sold	2,901 00
	4	State Treasurer, interest & dividends tax	1,073 54
Sept.	11	J. P. Tanner, tax collector	96 16
Oct.	1	State Treasurer, fire bill reimbursement	236 11
	4	State Treasurer, fire bill reimbursement	12 59
	19	State Treasurer, fire bill reimbursement	4 51
Nov.	9	J. P. Tanner, tax collector	663 57
	16	J. P. Tanner, tax collector	451 15
	21	J. P. Tanner, tax collector	8,747 85
	26	J. P. Tanner, tax collector	708 87
	29	J. P. Tanner, tax collector	7,281 72
Dec.	3	J. P. Tanner, tax collector	2,535 24
	7	J. P. Tanner, tax collector	144 36
	31	J. P. Tanner, tax collector	926 81

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Selectmen, tarring driveways	92 26
L. E. Philbrook, motor vehicle fees	114 40
State Treasurer, savings bank tax	58 75
State Treasurer, railroad tax	87 51
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	\$34,185 82

DETAIL STATEMENT OF PAYMENTS

Town Officers' Salaries

James Pearson, auditor	\$5 00
Harold S. Mountain, auditor	5 00
Gordon Evans, road agent	50 00
Charles Evans, treasurer	75 00
Roland Hayes, selectman	100 00
C. B. Evans, selectman	90 00
L. E. Philbrook, selectman	125 00
L. E. Philbrook, town clerk	25 00
L. E. Philbrook, fees, clerk	57 50
Jos. P. Tanner, tax collector	224 25

\$756 75

Town Officers' Expenses

L. E. Philbrook, postage, tel., etc.	\$11 24
C. B. Evans, auto mileage	10 00
Ida M. Horner, tax collectors' assn.	3 00
Charles R. Hardy, town clerks' assn.	2 00
George & Morse, collector's bond	20 00
Roy A. Hamlin, clerk's & treasurer's bond	30 00
Brown & Saltmarsh, town books	23 77
Thelma Morse Murphy, transfer list	3 63
Edson Eastman, town supplies	5 19
Wheeler & Clark, town supplies	3 85
Oxford County Citizen, printing reports	145 75

\$260 43

Election and Registration

Ralph Peabody, moderator	\$5 00
Charlotte Wilson, check list	6 00
Jos. Tanner, Jr., check list	6 00
Donald Hayes, check list	3 00

\$20 00

Town Hall

Frank J. Wheeler, janitor 1950	\$10 00
Morris & Company, siding	4 17
Frank J. Wheeler, janitor 1951	10 00

\$24 17

Fire

Ralph Peabody, Lary Brook and Hubbard Brook fires, payroll	\$63 79
Ralph Peabody, Chase and Brown Company fire, payroll	525 63
Town of Gorham, Chase and Brown Company fire	279 00
Roland Hayes, care fire equipment	10 00

\$878 42

Fire Trails

Ralph Peabody, payroll	\$128 00
Ralph Peabody, payroll	48 00

\$176 00

Bounties

Dr. Ralph Hood, bear	\$5 00
Gladys Orr, two bear	10 00
Harry Dufrane, bear	5 00
C. B. Evans, hedgehogs	3 00
L. E. Philbrook, hedgehogs	7 00

\$30 00

Highways & Bridges**Summer**

Poretta Lumber Co., lumber for bridge	\$41 07
Stones Hardware, spikes	5 85
Gordon Evans, payroll	176 70
Collector Internal Rev., tax	3 92

Gordon Evans, payroll	80 50
Berlin Welding Co., repair bridge rail	18 55
Gordon Evans, payroll	67 00
Poretta Lumber Co., bridge plank	40 08
Gordon Evans, payrolls	100 30
Gordon Evans, payrolls	242 00
N. H. Sand & Gravel, dynamite	2 70
Delia Dunbar, gravel	5 40
R. C. Hazelton Co., culverts	289 56
J. E. Faltin Motor Trans., freight	15 75
Gordon Evans, payroll	123 90
Luther Buber Sons, cement	4 72
Collector Internal Revenue, tax	19 00
Collector Internal Revenue, tax	4 70
Gordon Evans, payroll	151 00
Poretta Lumber Co., bridge plank	8 96
Gordon Evans, payroll	75 00
Stones Hardware, spikes	5 20
L. E. Philbrook, cottage roads	10 00

\$1,491 86

Winter

Gordon Evans, payroll	\$122 00
Roland Hayes, gasoline	23 22
Collector Internal Revenue, tax	51 40
Sullivan Garage, truck chains	57 00
Gordon Evans, payroll	240 45
Roland Hayes, gasoline	25 88
Lessard Sand and Gravel, dynamite	6 20
Howard Fairfield, plow blades	27 00
R. C. Hazelton Co., plow blades	42 00
Gordon Evans, payroll	116 60
Lary's Garage, truck service	19 38
Roland Hayes, gasoline	12 72
Gordon Evans, payroll	157 70
Roland Hayes, gasoline	31 31
J. E. Faltin Transp. Co., freight	1 60
Lessard Sand & Gravel, dynamite	4 20
Collector of Internal Revenue, tax	33 40

Gordon Evans, payroll	75 00
Stones Hardware, paint	5 19
State of New Hampshire, winter sand	66 91
Stones Hardware, paint	10 75
Gordon Evans, payroll	152 40
Gordon Evans, payroll	140 45
Roland Hayes, gasoline	15 14
Gordon Evans, payroll	243 05
Roland Hayes, gasoline	47 39
R. C. Hazelton Co., snow plow blades	101 30
State of New Hampshire, salt	218 70
J. E. Faltin Co., freight	1 96
	<hr/>
	\$2,050 30

Treas. State of New Hampshire, tarring driveways \$129 16

Truck Repairs

Lary's Garage, repairs	\$9 15
Lary's Garage, repairs	33 15
Perkins Oil Co., battery	17 80
	<hr/>
	\$60 10

General Expenses

Perkins Oil Co., fuel oil	\$54 36
Kenneth Harvey, wrenches	9 57
Public Service Co., lights	1 53
Perkins Oil Co., fuel oil	36 60
William F. O'Donnell, heating supplies	7 12
Perkins Oil Co., fuel oil	51 61
Public Service Co., lights	5 00
Public Service Co., lights	4 50
Public Service Co., lights	2 50
Perkins Oil Co., fuel oil	68 32
Stones Hardware, varnish	8 80
	<hr/>
	\$249 91

Total Town Highways and Bridges	<hr/> \$3,981 33
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Libraries

Omnibook, subscription	\$3 65
Stone's Hardware, shades	3 18
Maud Rix, books	5 40
Lucy Hayes, salary	50 00

\$62 23

Old Age Assistance

State of New Hampshire	\$19 13
State of New Hampshire	19 13
State of New Hampshire	120 41
State of New Hampshire	19 13
State of New Hampshire	19 13
State of New Hampshire	19 13
State of New Hampshire	23 13
State of New Hampshire	45 01
State of New Hampshire	65 64

\$349 84

•Old Home Day

C. B. Evans, appropriation	\$100 00
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Memorial Forest

Jimmy Wilson, mowing grass	\$11 00
Howard Woodward, surveying Shorey lot	19 00
Ralph Peabody, clearing brush and picnic area	17 00

\$47 00

Cemeteries

Stones Hardware, rake	\$2 85
Percy Dunbar, labor	79 00
Roland Hayes, labor	20 00
Percy Dunbar, labor	84 00
Roland Hayes, labor	71 00

Charles H. Evans, fencing	309 40	
Morris & Co., cement	4 80	
	<hr/>	\$571 05

Treas. White Mts. Region, appropriation		\$80 00
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Insurance

Chester Marshall, garage	\$99 55	
George & Morse, employees liability	63 85	
George & Morse, town hall	31 25	
George & Morse, truck	88 41	
	<hr/>	\$283 06

Roadside Improvement

Austin Stearns, labor	\$17 00	
Victor Kidder, labor	40 00	
Avis Mountain, for prizes	23 00	
	<hr/>	\$80 00

Interest

White Mountain Trust, on temporary loan	\$31 50	
White Mountain Trust, on temporary loan	31 25	
	<hr/>	\$62 75

Treas. State of New Hampshire, town's share of town road aid		\$58 90
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Garage

State of New Hampshire, tarring	\$71 61	
L. K. Joudrey, wiring	157 40	
Berlin Neon Sign Co.	75 00	
	<hr/>	\$304 01

Bridge Account

Gordon Evans, payroll	\$40 00	
Morris & Company, plank	3,341 78	
Morris & Company, plank, bolts, spikes	4,152 80	
Public Service Co., service outlet	20 72	
Snapon Tool Corp., drills and oil	40 13	
		<hr/>
		\$7,610 43
Treas. Coos County, tax		\$4,014 05
Treas. State of New Hampshire, head tax		\$520 38
School District		
Treasurer, deficiency appropriation	\$600 00	
Treasurer, 1951-52 appropriation	\$8,447 00	
		<hr/>
Total Payments for all Purposes		\$29,317 80

SPECIAL ACCOUNTS**Bridge Account**

Previously raised	\$2,000 00	
Bonds sold	2,901 00	
1951 Appropriation	3,500 00	
		<hr/>
		\$8,401 00
Spent 1951		7,610 43
		<hr/>
Bal. in account		\$790 57

Garage Account

1951 Appropriation	\$1,500 00	
Previously appropriated	5,938 00	
		<hr/>
		\$7,438 00
Previously spent	\$6,641 81	
Spent 1951	304 01	
		<hr/>
		\$6,945 82
Balance in account		\$492 18

Library Account

1951 Appropriation	\$350 00	
1951 Expenditures	62 23	
	<hr/>	
Balance in account		\$287 77

REPORT OF LIBRARY TRUSTEES

Amount raised for Library		\$350 00
Librarian's salary	\$50 00	
Paid for 1 yr. renewal subscription for Omnibook	3 65	
Paid for 1 yr. subscription N. H. Echoes	1 00	
Paid for 2 window shades @ \$1.59	3 18	
Paid for 1 book as a prize for child in our school	75	
Paid for Sign for Library	12 00	
Paid for 19 volumes World Book Encyclopedia by Field	122 36	
		<hr/>
		\$192 94
Bal. in Fund		<hr/>
		\$157 06

Mrs. Hugh Hinee gave six nice books to our Library.

Mrs. Helen Holbrook Alexander presented the Library with about 145 very fine books, in memory of Mr. Charles Holbrook. Many of these books are on New England and New Hampshire, some are children's books and a few are fiction for adults.

The N. H. Echoes, a little magazine published in Littleton, N. H. gives us some very interesting information about our own state.

The World Book Encyclopedias by Field are compiled in such a way, that the children in the grades will find them very helpful.

For a small sum each year, they can be kept up to date.

We've had the sign "LIBRARY," placed on the hall near the library so that newcomers will know that we have one in our town.

We hope more of the residents of Shelburne will patronize our Library and read the splendid books therein.

Respectfully submitted,

MAUD G. RIX
ARLINE McINTOSH

Trustees of Shelburne Library

REPORT OF
**SHELburnE ROADSIDE IMPROVEMENT
COMMITTEE**

Shelburne, N. H.

This Committee, formerly known as Shelburne Roadside Beautification Committee, has had an active year.

With the cooperation of the State Highway representatives we have:

Made accessible the stone face known as "The Old Man of the Valley;"

Cleared all waste and branches from the Birch Grove and kept it orderly;

Cleared the stumps from about the school and clipped the hedge;

Urged the Brown Company to cut dead birch tree at Country Club;

Conducted two contests for roadside improvement, one in which the young people competed for flower gardens, another for the most worth-while improvement by an adult. Contests closed and awards made to Marilyn Evans and Marilyn Andrews in the younger group and to Mr. and Mrs. Frank Greenier in the adult group;

Started the work of clearing dead trees and debris from among trees on the roadside, removed numerous truck loads and have a contract for cutting as many more dead trees as funds will permit, using sawing machine and members of this committee in cooperation with the Highway Department's men.

VICTOR KIDDER
HELEN D. PHILBROOK
AVIS B. MOUNTAIN
JOSEPH TANNER, JR.
WINIFRED McLAUGHLIN

REPORT OF THE TRUST FUNDS OF THE TOWN OF SHELBURNE ON DECEMBER 31, 1951

(1, Amount of Principal; 2, Rate of Interest; 3, Balance of Income on hand at beginning of year; 4, Income during year; 5, Expended during year; 6, Balance of income on hand at end of year

Date of Creation	Trust Funds	Purpose of Fund	How Invested	1	2	3	4	5	6
Sept. 18, 1909	Otis Evans	Cemetery	Gorham Savings Bank	\$50.00	2	\$122.49	\$3.46		\$125.95
July 1, 1914	Sarah R. Ingalls	Cemetery	Gorham Savings Bank	100.00	2	111.87	4.24	4.00	112.11
April 3, 1918	Emlyn W. Evans	Cemetery	Gorham Savings Bank	100.00	2	159.89	5.21		165.10
Oct. 2, 1932	Washington Newell	Cemetery	Gorham Savings Bank	50.00	2	27.32	1.55		28.87
Aug. 1, 1936	Loren B. Evans	Cemetery	Gorham Savings Bank	100.00	2	30.91	2.62		33.53
Aug. 1, 1936	Jacob Stevens	Cemetery	Gorham Savings Bank	100.00	2	30.91	2.62		33.53
Mar. 5, 1947	Alice Bisbee	Cemetery	Gorham Savings Bank	90.00	2	5.24	1.91		7.15
April 4, 1947	Leunel Wheeler	Cemetery	Gorham Savings Bank	100.00	2	5.85	2.11		7.96

CERTIFICATE

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

January 25, 1952

C. B. EVANS

CHARLES H. EVANS

Trustees

SHELBURNE SCHOOL DISTRICT

March 1, 1952

OFFICERS

Moderator

CHESTER HAYES

Clerk

LAWRENCE PHILBROOK

Treasurer

CHARLES EVANS

Auditors

JAMES PEARSON

HAROLD MOUNTAIN

Truant Officer

DAVID WILSON

School Nurse

GLADYS FANCY

School Board

LUCY ANDREWS, Chairman

Term Expires 1952

CHARLOTTE WILSON

Term Expires 1953

JOSEPH TANNER

Term Expires 1954

Superintendent of Schools

ALBERT P. KNIGHTLY

WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Shelburne qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said Shelburne on the 11th day of March, 1952, at 10:30 o'clock in the forenoon to act upon the following subjects.

1. To choose a moderator for the coming year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for the ensuing three years.
4. To choose a treasurer for the ensuing year.
5. To determine and appoint the salaries of the school board and truant officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of agents, auditors, committees, or officers heretofore chosen, and pass any vote relating thereto.
7. To choose agents, auditors, committees, in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district and to authorize the application against said appropriation of such sums as are estimated to be received, the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

9. To transact any other business that may legally come before this meeting.

Given under our hands at said Shelburne this 15th day of February, 1952.

LUCY ANDREWS
CHARLOTTE WILSON
JOSEPH TANNER

School Board

BUDGET FOR 1952-53

(Compared with Budget of 1951-52 and Expenditures of
1950-51)

	Amount Spent 1950-51	Adopted Budget 1951-52	Proposed Budget 1952-53
Salaries of district officers	\$ 120.00	\$ 120.00	\$ 120.00*
Superintendent's salary (local share)	210.00	220.00	230.00*
Tax for state wide supervision	52.00	72.00	106.00*
Salaries of other administrative personnel	27.50	85.00	85.00*
Supplies and other expenses	13.62	35.00	35.00*
Salaries of teachers and principals	1,974.75	2,300.00	2,200.00
Books and other instructional aids	74.10	75.00	100.00
Scholars' supplies	43.97	75.00	75.00
Other instructional expenses	1.67	25.00	25.00
Salaries of janitors	280.00	280.00	280.00
Fuel	187.30	225.00	225.00
Water, light, supplies and expenses	17.81	52.00	52.00
Repairs and replacements	508.52	250.00	550.00
Health supervision	57.00	75.00	75.00
Transportation	1,780.56	1,700.00	1,800.00
Tuition	1,854.91	2,600.00	3,300.00
Special activities and special funds		10.00	10.00
Retirement	91.53	170.00	155.00*

Insurance, treas. bond and expenses	53.00	58.00	88.00
New equipment		20.00	20.00
TOTALS	\$7,348.24	\$8,447.00	\$9,531.00
Total School Budget	\$7,309.50	\$8,447.00	
Raised by local taxation	7,309.50	8,447.00	
Requested appropriation, March, 1952			\$9,531.00

*The starred items are required by law to be raised as determined by the proper authorities. The district determines the salaries of the district officers. The supervisory union board decides the local share of the superintendent's salary and other union expenses. The state treasurer reports the amount of per capita tax. The retirement board assesses the amount for the teachers' retirement.

REPORT OF SUPERINTENDENT

To the Superintending School Committee and the Citizens of
the Shelburne School District:

Foreword

Life's greatest mistake, according to a recent Gallup poll, is in not getting enough education. Pollers found that more men and women listed that omission than any other, as being responsible for their hardships.

In these trying times our schools should devote themselves directly to the great fundamental purposes of education—the preparation of intelligent citizens who understand, believe in, and practice the ideals of democracy—the preservation of national unity; the development of a sense of responsibility for common welfare; and the maintenance of sound, wholesome community life.

Education for all the people is America's noblest contribution to civilization. Today there is a mounting tide of sentiment in behalf of better education. As surely as children grow, the schools must go on. Education cannot wait.

Teacher

The teacher, this year, is Marie Daley. Mrs. Daley has been with us for the past 6 years.

Enrollment and Attendance

There are, at this writing, 22 enrolled in the school. This represents a decrease of one from the same period last year. You may recall that our enrollment a year ago was somewhat larger due to the pipeline construction. The percentage of attendance for 1950-51 was 97.11. There were but two cases of tardiness for the year. The State Department of Education considers, a percentage of attendance of, 97 per cent or better as worthy of special commendation. The pupils, teacher, and parents are to be commended for the especially fine attendance record.

Tuition

There were, during the fall, 18 attending school in Gorham. Eleven were in the elementary grades and seven in the high school.

The tuition rate for 1950-51 in Gorham is \$125.00 for elementary and \$200.00 for high school.

School Calendar

It is proposed that the school board adopt the following school calendar for 1952-53.

First Term (76 days)

September 3, Wednesday, School Opens

November 26, Wednesday, Closing 12:30

November 27, 28, Thanksgiving Recess

December 19, Friday, School Closes

Second Term (35 days)

January 5, Monday, School Opens

February 20, Friday, School Closes

Third Term (34 days)

March 2, Monday, School Opens

April 3, Good Friday, Closed

April 17, Friday, School Closes

Fourth Term (35 days)

April 27, Monday, School Opens

June 12, Friday, School Closes

SCHOOL YEAR, 180 DAYS.

Notes on the Budget

The school board's total budget for 1952-53 is \$9,631.00 as compared with \$9,047.00 for last year. It will be remembered that the 1951-52 figure contained a deficiency appropriation of \$600.00. The requested appropriation for this year is \$584.00 more than the total appropriation for last year.

By looking at the budget you will notice that the largest single increase is the item tuition. With but two in the Senior class at Gorham and with seven new ones to enter it would appear that the number of tuition pupils would definitely be larger. The tuition rate is, also, higher.

Conclusion

It has been said that the people of the United States could be divided into three groups—the small group who makes things happen—the large group who watch things happen—and the enormous group who do not know what happens. I hope that the educational opportunities of our schools are such that our boys and girls will become a part of that small group who make things happen.

I take this opportunity to express my appreciation to the members of the school board, parents, teacher, and citizens for their support in our common effort to maintain good schools.

Respectfully submitted,

ALBERT P. KNIGHTLY

Superintendent of Schools.

FINANCIAL REPORT

1950-51

Cash on hand, July 1, 1950	\$ 1 48
Current Appropriation	6,709 50
Special Appropriation	600 00
Other Sources	40 06

Total Receipts from all Sources	\$7,351 04
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Payments

Salaries of district officers	\$ 120 00
Superintendent's salary (local share)	210 00
Tax for state wide supervision	52 00
Salaries of other administrative personnel	27 50
Supplies and expenses	13 62
Salaries of teachers	1,974 75
Books and other instructional aids	74 10
Scholars' supplies	43 97
Supplies and other expenses	1 67
Salaries of janitors	280 00
Fuel	187 30
Water, light, supplies and expenses	17 81
Repairs and replacements	508 82
Health supervision	57 00
Transportation	1,780 56
Tuition	1,854 91
Retirement	91 53
Insurance, treas. bonds and expenses	53 00

Total payments for all purposes	\$7,348 24
Cash on hand June 30, 1951	2 80

GRAND TOTAL	\$7,351 04
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SCHOOL TREASURER'S REPORT

Fiscal Year Ending June 30, 1951

Cash on hand June 30, 1950	\$	1 48
Received from Selectmen:		
Appropriations for current year	\$6,709 50	
Special Appropriations	600 00	
Received from State Treasurer	40 06	
		<hr/>
Total		\$7,349 56
		<hr/>
Total amount available for fiscal year		\$7,351 04
Less School Board Orders Paid		7,348 24
		<hr/>
Balance on hand as of June 30, 1951	\$	2 80

CHARLES EVANS

District Treasurer

June 30, 1951

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of SHELBURNE, of which the above in a true summary for the fiscal year ending June 30, 1951 and find them correct in all respects.

HAROLD S. MOUNTAIN
JAMES PEARSON

July 17, 1951

Auditors

DETAILED STATEMENT OF EXPENDITURES

1950-51

1. Salaries of District Officers:

Harold Mountain, auditor	\$2 50
James Pearson, auditor	2 50
Grace Richardson, School Board salary	12 50
Joseph Tanner, School Board salary	35 00
Charlotte Wilson, School Board salary	25 00
Lucy Wilson, School Board salary	12 50
Charles Evans, treasurer	25 00
Chester Hayes, moderator	2 50
Lawrence Philbrook, clerk	2 50

\$120 00

2. Superintendent's Salary (Local Share):

Clinton McIntire, union treas.	210 00
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210 00

3. Tax for State Wide Supervision:

Treasurer, State of New Hampshire	52 00
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52 00

4. Salaries of Other Administrative Personnel:

Clinton McIntire, union clerk	17 50
Charlotte Wilson, census	5 00
David Wilson, truant officer	5 00

27 50

5. Supplies and Expenses:

Clinton McIntire, union office ex- penses	10 00
Gorham School District, supplies	3 62

13 62

6. Salaries of Teachers:

Marie Daley, salary	1,619 65
Federal Reserve Bank of Boston withholding tax	120 60
Teachers Retirement, assessment	194 50
Mary Herrmann, substitute	40 00
	<hr/>

1,974 75

7. Books and Other Instructional Aids:

Rand McNally & Co., books	18 34
Laidlaw Bros., books	5 21
Scott, Foresman Co., books	7 78
American Book Co., books	28 03
Ginn & Co., books	14 74
	<hr/>

74 10

8. Scholars' Supplies:

Macmillan Co., workbooks	3 59
Scott, Foresman & Co., workbooks	6 55
American Education Press, magazines	9 50
Gorham School District, supplies	24 33
	<hr/>

43 97

10. Supplies and Other Expenses:

Houghton Mifflin Co., tests	1 67
	<hr/>

1 67

11. Salaries of Janitors:

David Wilson	280 00
	<hr/>

280 00

12. Fuel:

Edgar J. Roy, coal	173 50
Peter Landry, wood	13 80
	<hr/>

187 30

13. Water, Light, Supplies & Expenses:

Public Service Company of N. H., lights	17 81	
	<hr/>	17 81

14. Repairs & Replacements:

Beckley Cardy Co., curtains	45 40	
Edward Wild, labor	84 00	
Austin Stearns, labor	70 00	
Horace Bedard, labor	12 00	
Wm. F. O'Donnell, repairs	84 65	
Poretta Lumber Co., lumber	7 65	
Bert Bennett, repairs	126 00	
Stone's Hardware, supplies	33 14	
E. N. Whitecomb Co., repairs	6 00	
Town of Gorham, water labor	15 00	
Gorham School District, supplies	21 50	
A. P. Knightly, reimbursement	3 18	
	<hr/>	508 52

16. Health Supervision:

Gladys Fancy, salary	57 00	
	<hr/>	57 00

16. Transportation:

David Wilson, salary	900 00	
Gorham Garage, repairs	227 83	
George & Morse, insurance (bus)	127 63	
Roland Hayes, gas	468 92	
David Wilson, gas tank cap	2 50	
Farmers Feed & Supply Co., supplies	3 20	
	<hr/>	1,780 56

17. Tuition:

Gorham School District	1,854 91	
	<hr/>	1,854 91

19. Retirement:

N. H. Teachers Retirement	91 53	
	<hr/>	91 53

20. Insurance, Treas. Bonds & Expenses:

George & Morse, insurance	10 00	
Ralph Peabody, insurance	40 00	
N. H. School Board Assn., dues	3 00	
	<hr/>	53 00
Total payments for all purposes		<hr/> \$7,348 24

REGISTRATION AND ATTENDANCE

1950-51

Teacher, Marie Daley	
Number of pupils	35
Number of boys	19
Average attendance	18.51
Average membership	19.06
Percentage of attendance	97.11
Number of tardinesses	2

ENROLLMENT

January 1, 1952

Grade 1	3
Grade 2	4
Grade 3	4
Grade 4	1
Grade 5	5
Grade 6	5
	<hr/>
Total	22

